

Hearing Date and Time: March 18, 2010 at 10:00 a.m. (prevailing Eastern time)
Response Date and Time: March 11, 2010 at 4:00 p.m. (prevailing Eastern time)

HASKELL SLAUGHTER YOUNG & REDIKER, LLC

2001 Park Place North
Suite 1400
Birmingham, Alabama 35203
Robert H. Adams

Attorney for SIMCO Construction, Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| | : | |
| In re: | : | Chapter 11 |
| | : | |
| DELPHI CORPORATION, et al., | : | Case No.: 05-44481 (RDD) |
| | : | |
| Debtor. | : | (Jointly Administered) |
| -----X | | |

**RESPONSE OF SIMCO CONSTRUCTION, INC., TO THE REORGANIZED
DEBTORS' FORTY-FOURTH OMNIBUS OBJECTION PURSUANT TO 11 U.S.C.
§ 502(b) AND (d) AND FED. R. BANKR. P. 3007 TO (I) MODIFY AND ALLOW
(A) CERTAIN MODIFIED AND ALLOWED CLAIMS, (B) A PARTIALLY SATISFIED
CLAIM, AND (C) CERTAIN PARTIALLY SATISFIED SCHEDULED LIABILITIES,
(II) DISALLOW AND EXPUNGE (A) CERTAIN FULLY SATISFIED SCHEDULED
LIABILITIES, (B) CERTAIN MDL-RELATED CLAIMS, (C) CERTAIN UNION
CLAIMS, (D) CERTAIN PERSONAL INJURY CLAIMS, AND (E) A DUPLICATE
CLAIM, (III) OBJECTION TO CERTAIN (A) PREFERENCE-RELATED CLAIMS AND
(B) PREFERENCE-RELATED SCHEDULED LIABILITIES, AND
(IV) MODIFY CERTAIN SERP-RELATED SCHEDULED LIABILITIES**

TO THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

COMES NOW, SIMCO Construction, Inc. ("SIMCO"), by and through its attorneys
Haskell Slaughter Young & Rediker, LLC, and hereby submits this response (the "Response") to
the Reorganized Debtors' Forty-Fourth Omnibus Claims Objection (the "Objection"). SIMCO
respectfully submits as follows:

Background

1. On October 8 and 14, 2005 (the "Filing Dates"), Delphi Corporation and certain of its affiliates ("Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization under Chapter 11 of Title 11 United States Code.
2. SIMCO is a creditor of one or more of the Debtors.
3. On or about September 18, 2006, SIMCO filed a general unsecured claim in the total amount of \$144,606.92, which was assigned Claim No.: 16320 (the "SIMCO Claim").
4. The Reorganized Debtors have filed an objection to the SIMCO Claim on the basis that it is a Preference-Related Claim.

Jurisdiction

5. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334.
6. This is a core proceeding under 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

7. As discussed below in further detail the SIMCO Claim is a general unsecured claim resulting from labor, materials and other services rendered to one or more of the Debtors, and the Reorganized Debtors' have filed an Avoidance Action against SIMCO. SIMCO files this Response, in an abundance of caution, and consents to and joins the Reorganized Debtors' request that the Objection to the SIMCO Claim remain pending until the conclusion of the Avoidance Action.

Argument

8. One or more of the Debtors' contracted with SIMCO for materials furnished and construction labor at its Athens, Alabama location.

9. As of the Filing Dates, one or more of the Debtors' was indebted to SIMCO in the total amount of \$160,674.36 as show by SIMCO's invoice dated September 25, 2009 bearing invoice number 4915-04222 (the "SIMCO Invoice"). A true and correct copy of the SIMCO Invoice is attached hereto and incorporated herein by reference as Exhibit "A".

10. SIMCO allowed the Debtors to withhold 10% of the amount of each invoice, thus on or about September 18, 2006, the SIMCO Claim was filed as a general unsecured claim in the amount of \$144,606.92.

11. The Debtors' filed a Complaint to Avoid and Recover Transfers Pursuant to 11 U.S.C. §§ 547 and 550, with this Court, on or about September 29, 2007 (the "Avoidance Action") and was assigned Adversary Proceeding Case Number 07-02625-rdd. The Avoidance Action seeks the recovery of alleged preferential transfers in the amount of \$476,638.48.

12. SIMCO filed an answer to the Avoidance Action disputing the transfers were preferential in nature. The Avoidance Action is currently pending before this Court.

13. In the event this Court enters a judgment in favor of the Reorganized Debtors' against SIMCO for the recovery of the asserted preferential payments, the judgment may be subject to set off, in whole or in part by the SIMCO Claim.

14. SIMCO therefore consents to and joins the Reorganized Debtors' request that the Objection to the SIMCO Claim remain pending until the conclusion of the Avoidance Action.

Waiver of Memorandum of Law

15. This Response does not raise any new or novel issues of law. Accordingly, SIMCO respectfully requests that this Honorable Court waive the requirements contained in Rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York that a separate memorandum of law be submitted.

16. SIMCO reserves the right to supplement this Response and/or offer evidence at any hearing, if necessary.

17. Should the Reorganized Debtors wish to reply to this Response, the reply should be sent to the undersigned counsel.

WHEREFORE, SIMCO respectfully requests that this Honorable Court grant the Reorganized Debtors' and SIMCO's request that the Objection to the SIMCO Claim remain pending until the conclusion of the Avoidance Action; and for any other and further relief to which SIMCO may be entitled.

Dated: February 15, 2010.

/s/ Robert H. Adams

Robert H. Adams

**HASKELL SLAUGHTER YOUNG &
REDIKER, LLC**

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AFFIDAVIT OF SERVICE

STATE OF ALABAMA)
)
COUNTY OF JEFFERSON)

Robert H. Adams, being duly sworn deposes and says:

1. I am not a party to this action, am over 18 years of age and reside in Jefferson County, Alabama.

2. On February 15, 2010, I electronically filed the **RESPONSE OF SIMCO CONSTRUCTION, INC., TO THE REORGANIZED DEBTORS' FORTY-FOURTH OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 502(b) AND (d) AND FED. R. BANKR. P. 3007 TO (I) MODIFY AND ALLOW (A) CERTAIN MODIFIED AND ALLOWED CLAIMS, (B) A PARTIALLY SATISFIED CLAIM, AND (C) CERTAIN PARTIALLY SATISFIED SCHEDULED LIABILITIES, (II) DISALLOW AND EXPUNGE (A) CERTAIN FULLY SATISFIED SCHEDULED LIABILITIES, (B) CERTAIN MDL-RELATED CLAIMS, (C) CERTAIN UNION CLAIMS, (D) CERTAIN PERSONAL INJURY CLAIMS, AND (E) A DUPLICATE CLAIM, (III) OBJECTION TO CERTAIN (A) PREFERENCE-RELATED CLAIMS AND (B) PREFERENCE-RELATED SCHEDULED LIABILITIES, AND (IV) MODIFY CERTAIN SERP-RELATED SCHEDULED LIABILITIES** with the Clerk of the Bankruptcy Court using the CM/ECF system.

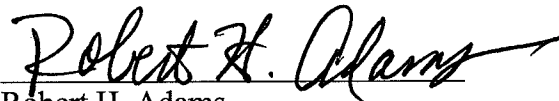
3. I served a true and correct copy of the foregoing via the United States Postal Service First Class Mail on the following CM/ECF participants and non-participants:

John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
Skadden, Arps, Slate, Meagher & Flom LLP
155 North Wacker Drive
Chicago, Illinois 60608


Kayalyn A. Marafioti
Skadden, Arps, Slate, Meagher & Flom LLP
Four Times Square
New York, New York 10036

DPH Holdings Corp.
Attention: President
5725 Delphi Drive
Troy, Michigan 48098

4. I submitted a true and correct copy of the foregoing via overnight mail to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140.


Robert H. Adams

Sworn to before me this
15th day of February, 2010.


Notary Public
My Commission Expires: 11/17/2013